

**CHAPTER NO. 800**

**SENATE BILL NO. 2137**

**By Kurita, Crowe, Graves, Burks, McLeary**

**Substituted for: House Bill No. 2169**

**By Michael Turner, Yokley, Litz, Hargett, Hargrove, Brenda Turner, Head, McMillan**

AN ACT to amend Tennessee Code Annotated, Title 67, relative to taxation for military personnel.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-2-112(b)(1), is amended by deleting the language "ninety (90) days" wherever it appears and by substituting instead the language "one hundred eighty (180) days".

SECTION 2. Tennessee Code Annotated, Section 67-4-1703(c)(1), is amended by deleting the language "ninety (90) days" wherever it appears and by substituting instead the language "one hundred eighty (180) days".

SECTION 3. Tennessee Code Annotated, Section 67-5-2011(a), is amended by deleting the language "ninety (90) days" wherever it appears and by substituting instead the language "one hundred eighty (180) days".


SECTION 4. Tennessee Code Annotated, Section 67-5-2011, is further amended by substituting the words "county trustee" for the words "commissioner of revenue" in subsection (b) and by deleting subsection (c) in its entirety and by substituting instead the following:

(c) The trustee shall give notice of approved applications to city collecting officials and to the clerk and master of the chancery court.

SECTION 5. This act shall take effect upon becoming a law, the public welfare requiring it.

**PASSED: May 20, 2004**

  
JOHN S. WILDER  
SPEAKER OF THE SENATE

  
JIMMY NAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES

**APPROVED this 3<sup>rd</sup> day of June 2004**

  
PHIL BREDESEN, GOVERNOR